

24	JAVAGAL	500	181.42	147.17	34.25	147.17	139.16	<ul style="list-style-type: none"> 5 kg Pith Block Pith Manure 2-ply yarn 	Functional & Ready for Inauguration
25	CHELURU (100% SC cluster)	800	452.24	413.69	38.55	413.69	397.19	<ul style="list-style-type: none"> Coir fiber Coir pith Coir pith block Coir yarn Geo textiles 	Implementation under progress; Expected date of completion-30.06.2023
26	KADALURU	854	454.52	415.67	38.85	415.67	399.17	<ul style="list-style-type: none"> Coir fiber Coir pith Coir pith block Coir yarn 	Implementation under progress; Expected date of completion-30.06.2023
27	KORATE-GERE	825	493.75	450.88	42.87	450.88	434.38	<ul style="list-style-type: none"> Coir fiber & pith Coir yarn Geo textiles Coir pith block 	Implementation under progress; Expected date of completion-30.09.2023
28	SRI GAVI RANGAN-ATHA SWAMY	834	483.00	442.20	40.80	442.20	416.70	<ul style="list-style-type: none"> PVC tufted mat with printing facility 	Implementation under progress; Expected date of completion-30.09.2023
29	PENDUR	501	180.93	149.34	31.59	149.34	147.90	<ul style="list-style-type: none"> Fibre extraction 2-ply yarn Spinning Curled coir Geotextile Coir pith-making unit 	CFC inaugurated on 22.02.2021 & functional
30	SAWANTW-ADI	500	180.93	149.34	31.59	130.38	76.34	<ul style="list-style-type: none"> 2-ply yarn spinning Coir geotextiles De-fibering unit Curled coir-making unit 	SPV has not deposited 100% contribution; Implementation under progress
31	VIZIANA-GARAM	1600	332.08	264.30	67.78	266.58	261.91	<ul style="list-style-type: none"> Coir Fleece Coir fiber Coir pith compost 	CFC inaugurated on 22.02.2021 & functional
32	KADIYAPU-LANKA	1026	411.19	377.29	33.90	377.29	362.37	<ul style="list-style-type: none"> Coir fibre extraction unit Coir Spinning unit Geo Textiles Coir pith block unit (650 gm) 	Functional & Ready for the inauguration

33	AMALAPU- RAM	1500	341.38	313.94	27.44	313.94	301.87	<ul style="list-style-type: none"> Coir & pith Garden articles Pith block Needle felt 	Implementation under progress; Expected date of completion-30.09.2023
34	UT OF A&N ANDAMAN	400	271.72	249.28	22.44	249.28	187.30	<ul style="list-style-type: none"> Coir Fiber Coir Pith compost Coir yarn Coir frame mat Coir handicrafts 	Implementation under progress; Expected date of completion-31.08.2023
35	BHOGRAI	559	216.34	198.74	17.60	198.74	191.78	<ul style="list-style-type: none"> Coir Yarn Coir Fiber Coir pith Coir Geotextiles 	Implementation under progress; Expected date of completion-30.11.2023
36	KONARK	1044	190.78	174.44	16.34	174.44	168.41	<ul style="list-style-type: none"> 2-ply coir yarn Coir fibre & Pith Frame mat Garden Article 	Functional & Ready for the inauguration
37	RAJIKANIKA	401	176.39	161.25	15.14	161.25	155.67	<ul style="list-style-type: none"> Geo Textile unit Fiber & pith Coir Yarn Coir Mats 	Implementation under progress; Expected date of completion-30.11.2023
38	RAGHUN-ATH	1187	264.70	243.34	21.36	243.34	233.99	<ul style="list-style-type: none"> 2-ply coir yarn Coir frame mat Coir handicraft Coir fibre extraction Coir pith manure 	Functional & Ready for the inauguration
39	RADHARANI	500	201.22	185.08	16.14	185.08	177.99	<ul style="list-style-type: none"> 2 ply coir yarn Frame mat Coir Handicrafts Coir yarn dyeing Mat making (frame) 	Functional & Ready for inauguration
40	WEST BENGAL PURBA BARDHA-MAN	600	322.56	296.86	25.70	296.86	293.77	<ul style="list-style-type: none"> Coir Fibre & Pith Yarn Spinning Frame Mat 	Functional & Ready for Inauguration

Images of Coir Clusters under SFURTI Scheme



COIR BOARD, COCHIN
CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	Schedule	2022-2023	2021-2022
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND	1	(1,042,679)	(1,232,754)
RESERVES AND SURPLUS	2	335,324	237,420
EARMARKED/ ENDOWMENT FUNDS	3	280,255	349,231
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	3,535	4,625
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,751,709	1,896,169
TOTAL		1,328,144	1,254,691
ASSETS			
FIXED ASSETS	8	95,142	90,504
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	1,233,002	1,164,187
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		1,328,144	1,254,691
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Sd/-
Sr. Accounts Officer

Sd/-
Secretary

Sd/-
Chairman

COIR BOARD, COCHIN
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023
 (Rs. In 000)

	Schedule	2022-2023	2021-2022
<u>INCOME</u>			
Income from Sales/Services	12	61,597	21,043
Grants/Subsidies	13	852,500	779,225
Fees/Subscriptions	14	5,986	5,753
Income from Investments (income on Invest. from earmarked/ endow. funds trfd to Fund)	15	-	-
Income from Royalty, Publications etc.	16	100	28
Interest Earned	17	4,824	2,330
Other Income	18	95,577	7,220
Increase/(decrease) in stock of Finished goods and Work in Progress	19	404	(441)
TOTAL (A)		1,020,988	815,158
<u>EXPENDITURE</u>			
Establishment Expenses	20	435,649	373,571
Other Administrative Expenses etc	21	359,151	172,072
Expenditure on Grants, Subsidies etc	22	46,893	95,962
Interest	23	689	854
Depreciation (Net total at the year end - corresponding to schedule 8)	8	14,676	13,024
TOTAL (B)		857,058	655,483
Balance being excess of Income over Expenditure (A-B)		163,930	159,675
Transfer to Special Reserve (Specify each) - Capital Reserve		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		163,930	159,675
Significant Accounting Policies	24		
Contingent Liabilities And Notes On Accounts	25		

Sd/-
Sr. Accounts Officer

Sd/-
Secretary

Sd/-
Chairman

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 1- CORPUS/CAPITAL FUND:		
Balance as at the beginning of the year		(1,392,428)
Add/(Less): Contribution towards Corpus/(Reversal)	26,145	(1,232,754)
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure A/c	163,930	159,674
BALANCE AS AT THE YEAR - END		(1,232,754)
SCHEDULE 2- RESERVES AND SURPLUS:		
1. Capital Reserve:		
As per last Account	237,419	218,520
Addition during the year	18,900	18,900
Less: Deductions during the year	-	-
2.Revaluation Reserve:		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
3. Special Reserve:		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
4. General Reserve:		
As per last Account	-	-
Addition during the year	79,005	-
Less: Deductions during the year	-	-
TOTAL	335,324	237,420

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	NRDC	Singai Coir Cluster	Fund Wise Breakup					TOTALS	
			ATI	A&N	CUY	MDA (DMD)	SFURTI	2022-2023	2021-2022
SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS									
a) Opening balance of the funds:	517	3,554		94	5,233	78,269	261,564	349,231	583,345
b) Additions to the Fund:									
i. Donations/grants									70,370
ii. Income from investments made on account of funds									
iii. Other additions (specify nature)									
a) Interest on SB									
b) Interest on FD									
c) Interest (Coir Board)						2,458		2,458	4,245
d) Fixed Deposit Withdrawn									
e) Sales Proceeds									
f) Subsidy Refunded from Beneficiary					560				400
g) Interest on Sweep Accounts									
h) Advance Against Earmarked Funds									
TOTAL (a+ b)	517	3,554	-	94	5,793	80,727	261,564	352,249	658,360
c) Utilisation/Expenditure towards objectives of funds:									
i. Capital Expenditure									
Fixed Assets									181
Refund of Grant-Government of India							19,961	19,961	38,262
Others									
Total							19,961	19,961	38,443
ii. Revenue Expenditure									
Salaries, Wages and Allowances etc									
Rent						238		238	333
Other Administrative Expenses						12,426	35,974	48,400	267,604
Interest Refund-Government of India						2,147	1,248	3,395	2,748
Total						14,811	37,222	52,033	270,685
TOTAL (c)									
NET BALANCE AS AT THE YEAR-END(a+b-c)	517	3,554	-	94	5,793	65,915	204,381	280,255	349,231

Sd/-

Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</u>		
1. Central Government		-
2. State Government (Specify)		-
3. Financial Institutions		
a) Term Loans		-
b) Interest accrued and due		-
4. Banks:		
a) Term Loans		-
Interest accrued and due		-
b) Other Loans (specify)		
Interest accrued and due		-
5. Other Institutions and Agencies		
6. Debitures and Bonds		-
7. Others (Specify)		-
TOTAL		-

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023
 (Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</u>		
1. Central Government	3,535	4,625
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Bank:	-	-
a) Term Loans	-	-
b) Other Loans (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	3,535	4,625
<u>SCHEDULE 6- DEFERRED CREDIT LIABILITIES:</u>		
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
(i) Subscription	-	-
(ii) Coir Board CVY	-	-
(iii) Coir Board MDA	-	-
(iv) Amount Deposited for Fab Looms	-	-
(v) Coir Board Non-Plan Fund	-	-
(vi) SFURTI A/c.	-	-
(vii) REMOT A/c.	-	-
(viii) Coir Board CUY	-	-
(ix) Coir Board GPF	-	-
TOTAL	-	-

Sd/-

Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS		
A. CURRENT LIABILITIES		
1. Acceptances		
2. Sundry Creditors:		
a) For Goods	303	260
b) Others	-	-
3. Advances Received	112	504
4. Interest accrued but not due on:		
a) Secured Loan/Borrowings	-	-
b) Unsecured Loan/Borrowings	-	-
5. Statutory Liabilities:		
a) Overdue	-	-
b) Others :-		
ESI & Provident Fund	-	-
6. Other Current Liabilities	57,593	91,720
TOTAL (A)	58,008	92,484
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	160,762	213,442
3. Superannuation/Pension	1,432,143	1,473,056
4. Accumulated Leave Encashment	100,796	117,188
5. Trade Warranties/Claims	-	1,803,685
6. Others (Specify)	1,693,701	
TOTAL (B)	1,693,701	1,803,685
TOTAL (A+B)	1,751,709	1,896,169

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023
(Rs. In 000)

DESCRIPTIONS	Cost/valuation as on 01-04-2022	Additions during the year	Deductions during the year	Cost/valuation as on 31-03-2023	As on 01-04-2022	Prior Period Depreciation	On Additions during the year	On Deductions during the year	Total up to 31-03-2023	As on 31-03-2023	As on 31-03-2022
SCHEDULE 8- FIXED ASSETS											
A. FIXED ASSETS:-											
1. LAND	7,881	-	-	7,881	-	-	-	-	-	7,881	7,881
a) Freehold	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-
2. BUILDINGS:											
a) On Freehold Land	53,867	-	-	53,867	18,051	-	895	-	18,946	34,921	35,816
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises	-	-	-	-	-	-	-	-	-	-	-
d) Superstructure on land not belonging to the entity	-	-	-	-	-	-	-	-	-	-	-
3. Plant, Machinery and Equipment	105,813	6,316	-	112,129	82,951	3,618	3,633	-	90,202	21,927	22,862
4. Vehicles	3,380	-	-	3,380	1,883	-	225	-	2,107	1,272	1,497
5. Furniture and Fixtures	17,213	6,392	-	23,605	9,797	23	757	-	10,577	13,028	7,415
6. Office Equipments	17,913	985	-	18,898	13,133	-	814	-	13,947	4,951	4,779
7. Computer/Peripherals	52,637	4,558	-	57,195	45,113	-	4,296	-	49,409	7,786	7,524
8. Electric Installations	3,086	77	-	3,162	1,452	-	252	-	1,703	1,459	1,634
9. Library Books	4,849	986	-	5,834	3,879	-	146	-	4,026	1,809	969
10. Tubewells & W. Supply	-	-	-	-	-	-	-	-	-	-	-
11. Other Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
a) Sundry Assets	104	-	-	104	87	-	2	-	88	15	17
b) Tools & Equipments	54	-	-	54	51	-	1	-	51	3	4
c) Machine Tools	257	-	-	257	240	-	3	-	242	14	17
d) Lab Equipments	884	-	-	884	796	-	13	-	809	74	88
e) Patent	16	-	-	16	13	-	1	-	14	2	3
TOTAL OF CURRENT YEAR	267,952	19,313	-	287,264	177,446	3,641	11,035	-	192,122	95,142	90,504
PREVIOUS YEAR	262,895	5,057	-	267,953	164,424	1,546	11,479	-	177,447	90,504	98,472
B. CAPITAL WORK-IN-PROGRESS	-	-	-	-	-	-	-	-	-	-	-
TOTAL	267,952	19,313	-	287,264	177,446	3,641	11,035	-	192,122	95,142	90,504

Sd/-

Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS:</u>		
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
<u>SCHEDULE 10- INVESTMENTS - OTHERS:</u>		
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022
SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC:			
A. CURRENT ASSETS:-			
1. Inventories:			
a) Stores and Spares	2,465		3,638
b) Packing Materials	-		-
c) Loose Tools	-		-
d) Stock in Trade	-		-
Finished Goods	450		47
Work in progress	4		4
Raw Materials	347	3,266	347
2. Sundry Debtors:			4,036
a) Debts Outstanding for a period exceeding six months	-		-
Less: Provision for sundry debtors	-		-
b) Others	-		-
3. Cash Balances in Hand (Including cheques/draft and imprest)			
4. Bank Balances:			
a) With Scheduled Banks:			
On Current Accounts	15,758		13,432
On Deposit Accounts (including Margin Money)	432,563		259,679
On Savings Accounts	107,671	555,992	175,941
b) With non - Scheduled Banks:-			449,052
On Current Accounts			
On Deposits Accounts			
On Savings Accounts			
5. Post Office-Savings Accounts			
TOTAL (A)		559,258	453,088

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC:				
B. LOANS, ADVANCES AND OTHER ASSETS:-				
1. Loans				
a) Staff	7,766		6,231	
b) Other Entities engaged in activities/objectives similar to that of the Entity	-	7,766	-	6,231
c) Others(Specify)	-			
2. Advances and other amounts recoverable in cash or in kind or for value to be received				
a) On Capital Account	263		31	
b) Prepayments	-		-	
c) Others	635,680	635,943	683,536	683,567
3. Income Accrued:				
a) On Investment from Earmarked/Endowment Funds				
b) On Investment - Others				
c) On Loans and Advances				
d) Others (MDA Receivable)				
(Includes income due realised- Rs.....)				
(i) Interest Accrued on FD	5,480		3,473	
(ii) Commission Receivable	12,418		10,960	
(iii) Dying & Electricity Charges	-		-	
(iv) Grant Receivable Plan Fund	-		-	
(v) Pension contribution receivable	(0)		-	
(vi) Space Rent Receivable	12,137		6,867	
(vii) Interest accrued on SB	-		-	21,301
(viii) Special Festival Advance	-	30,035	-	
4. Claims Receivable				
TOTAL (B)		673,744		711,099
TOTAL (A+B)		1,233,002		1,164,187

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 12- INCOME FROM SALES /SERVICES:</u>		
1. <u>Income from Sales</u>		
a) Sale of Finished Goods	1,710	563
b) Sale of Raw Material	-	-
c) Sale of Scraps	151	706
d) Sales Pith Plus, Coir Ret, C Pom Etc	462	
e) Sales of Trainees' Products	15	
2. <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	23,005	14,376
d) Maintenance Services (Equipment/Property)	2,094	2,588
e) Others (Specify)		
i) Space Rent Received	34,160	2,811
ii) Technology Transfer	-	-
TOTAL	61,597	21,043
<u>SCHEDULE 13- GRANTS/SUBSIDIES</u>		
(Irrevocable Grants & Subsidies Received)		
1. Central Government	852,500	779,225
2. Others (Specify)	-	-
(a) Pension contribution - Coir Board	-	-
(b) Pension Contribution - Deputation Staff	228,354	-
TOTAL	852,500	779,225

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
	Investment from Earmarked Fund 2022-2023	Investment Others 2022-2023	Investment from Earmarked Fund 2021-2022	Investment Others 2021-2022
SCHEDULE 14- FEES/SUBSCRIPTIONS				
1. Entrance Fees				
1) Entrance Fees				
2) Annual Fees / Subscriptions		5,804		5,643
3) Seminar / Program Fee		182		110
4) Consultancy Fee		-		-
5) Others(Specify)		-		-
TOTAL		5,986		5,753
SCHEDULE 15- INCOME FROM INVESTMENTS:				
1. Interest				
a) On Government Securities		-		-
b) Other Bonds / Debentures		-		-
2. Dividends				
a) On Shares		-		-
b) On Mutual Fund Securities		-		-
3. Rent				
4. Others (Specify)				
TOTAL				
TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS				

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC</u>		
1) Income from Royalty		
2) Income from Publications	100	28
3) Others (Specify)		
TOTAL	100	28
<u>SCHEDULE 17- INTEREST EARNED</u>		
1) On Term Deposits:-		
a) With Schedule Banks	3785	526
b) With Non Schedule Banks		
c) With Institutions		
d) Others : Interest on Govt. Securities		
2) On Savings Accounts:-		
a) With Schedule Banks	1039	1,157
b) With Non Schedule Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3) On Loans:		
a) Employees / Staff	-	-
b) Others	-	646
4) Interest on Debtors and Other Receivables		-
TOTAL	4824	2330

Sd/-
Sr. Accounts Officer

COIR BOARD, COCHIN

**SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023**

	2022-2023	2021-2022
SCHEDULE 18- OTHER INCOME		
1) Profit on Sale/disposal of Assets:-		
a) Owned Assets		
b) Assets acquired out of grants or received free of cost		
2) Export Incentive Realised		
3) Fees for Miscellaneous Services	1,985	3,969
4) Miscellaneous Income	52,680	
6) Gratuity	40,912	
7) Pension		
8) Prior Period Income	-	3,251
9) Insurance Claim Received	-	-
TOTAL	95,577	7,220
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &		
WORK IN PROGRESS		
a) Closing Stock:-		
Finished Goods	450	47
Work in Progress	4	4
b) Less: Opening Stock:-	-	-
Finished Goods	47	488
Work in Progress	-	-
NET INCREASE/(DECREASE) (a-b)	404	(441)
SCHEDULE 20- ESTABLISHMENT EXPENSES		
a) Salaries and Wages	249,958	246,942
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	12
d) Contribution to Other Fund - ESI	-	-
e) Staff Welfare Expenses	860	677
f) Expenses on Employees Retirement and Terminal Benefit	184,713	125,940
g) Others (Specify)	-	-
(i) LTC Claim	118	-
TOTAL	435,649	373,571

(Rs. In 000)

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES		
a) Consumption of Raw Materials, Finished Goods and Stores	2,619	465
b) Labour and Processing Expenses	148	-
c) Cartage and Carriage Inward	-	-
d) Electricity and Power	4,805	2,772
e) Water Charges	177	207
f) Insurance	198	70
g) Repairs and Maintenance	35,322	22,232
h) Excise Duty	-	-
I) Rent, Rates and Taxes	26,002	21,712
j) Vehicles Running and Maintenance	167	127
k) Postage, Telephone and Communication Charges	1,234	2,218
l) Printing and Stationery	2,650	1,248
m) Travelling and Conveyance Expenses	22,109	11,993
n) Expenses on Seminar / Workshop	1,47,733	25,933
o) Subscription Expenses	222	388
p) Expenses on Fees	-	-
q) Auditors Remuneration	-	-
r) Hospitality Expenses	1,190	526
s) Professional Charges	3,553	2,195
t) Provision for Bad and Doubtful Debts/ Advances	-	-
u) Irrecoverable Balances Written-off	-	-
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity	18,485	6,185
z) Others (Specify)	-	-

Sd/-

Sr. Accounts Officer

	2022-2023	2021-2022
(1) General Expenses	6,300	5,985
(2) Training	41,484	29,531
(3) Product Diversification	14,595	1,992
(4) Technology Transfer	7,198	17,564
(5) Export Promotion Expenses	-	-
(6) Prior Period Expenses	-	9,109
(7) Welfare Measures	-	-
(8) Incidental Charges	79	55
(9) Loss on Sales of Fixed Assets	-	-
(10) Swach Bharath Abhiyan	2,077	1,826
(11) Registration and Renewal charges	36	182
(12) Patent Renewal charges	-	-
(13) Development of machinery	-	-
(14) Development of Technology	2,737	3,978
(15) Modernisation	-	-
(16) Bank charges	62	54
(17) Audit Fee	-	-
(18) Honorarium HQ	1,384	122
(19) Others-Technology transfer	-	1,907
(20) Field Demonstration/Displays	941	325
(21) Skill Upgradation-Workshop	1,154	1,172
(22) Documentation & Info. Collection	10	-
(23) Spares	6	-
(24) Data Management	11,894	-
(24) Internet /Connectivity/Network Charges	1,197	-
(24) Skill Upgradation-Awareness Programme	1,179	-
(25) Export Promotion expenses	199	-
(26) Miscellaneous Expenditure Sro Kolkata	7	-
(27) Round Off	0	-
TOTAL	3,59,151	1,72,072

Sd/-
Sr. Accounts Officer



COIR BOARD, COCHIN

**SCHEDULES FORMING PART OF CONSOLIDATED
INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023**

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC</u>		
a) Grants given to Institutions / Organisations	46,893	95,962
b) Subsidies given to Institutions / Organisations		
TOTAL	46,893	95,962
<u>SCHEDULE 23- INTEREST</u>		
a) On Fixed Loans		
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
i) On Subscription	-	-
ii) Interest on Loan (Govt of India)	689	854
iii) Prior Period Interest	-	-
TOTAL	689	854

Sd/-
Sr. Accounts Officer

COIR BOARD CONSOLIDATED FINANCIAL STATEMENTS SCHEDULE 24

SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- 1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting except subscription, interest on subscription, interest on Government Securities in Provident fund Account and interest paid to Govt. Loans which are accounted on cash basis.
- 1.2 Coir Udyami Yojana, SFURTI, MDA (DMD), Fund Received from National Research Development Centre (NRDC), Fund received from Govt. of Andaman and Nicobar Island (A&N) and fund received from Singai Coir Cluster are treated as Earmarked / Endowment Fund.
- 1.3 The Board is having Seven schemes or funds and separate financial statements are prepared for all the schemes / funds viz, Coir Vikas Yojana, Market Development Assistance Fund (DMD), SFURTI, Hindustan Coir, General Provident Fund, Pension Fund, and Coir Udyami Yojana and a consolidated financial statement incorporating all these schemes / funds except General Provident Fund are also prepared.
- 1.4 Interest received on Fixed Deposits, Savings Account and sales proceeds are treated as income of Earmarked / Endowment Fund.
- 1.5 The figures in the accounts are presented after rounding off to thousands.

2. INVENTORY VALUATION

- 2.1 Stock of furnace oil and chemicals, stationery, Stores and Spares (including machinery spares) are valued at cost and is included under stores and spares.
- 2.2 Raw materials and semi finished goods at factory are valued at lower of cost and net realizable value and finished goods with showrooms is valued after deducting the 15% commission and 10% Profit Margin. The finished goods at factory are valued at ex factory price.

3. FIXED ASSETS

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

Sd/-
Sr. Accounts Officer

SCHEDULE 25

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

- 1.1 Claims against the Entity not acknowledged as debts- Rs. Nil (Previous Year Rs. Nil)
- 1.2 In respect of:
- Bank guarantees given by/on behalf of the Entity Rs. Nil (Previous Year Rs Nil)
 - Letters of Credit opened by Bank on behalf of the Entity-Rs Nil (Previous year Rs. Nil)
 - Bills discounted with banks Rs Nil (Previous year Rs Nil).
- 1.3. Disputed demands in respect of:
- | | | |
|---------------------|-----|-------------------------|
| Income-tax Rs. | Nil | (Previous year Rs. Nil) |
| Sales-tax Rs. | Nil | (Previous year Rs Nil) |
| Municipal taxes Rs. | Nil | (Previous year Rs Nil.) |
- 1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity Rs Nil (Previous Year Rs Nil)

2. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

3. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

4. FOREIGN CURRENCY TRANSACTIONS	(Amount-Rs)	
	2022-2023	2021-2022
4.1. Value of Imports Calculated in C.I.F. Basis:		
- Purchase of finished Goods		
- Raw Materials & Components (Including in transit)	Nil	Nil
- Capital Goods		
- Stores, Spares and Consumables		
4.2 Expenditure in foreign Currency		
a) Travel	6,83,621	1,82,006
b) Remittances and interest payment to Financial Institutions/Banks in Foreign Currency		
c) Other Expenditure	2,99,56,362	23,18,234

Sd/-

Sr. Accounts Officer

- 4.3 Earnings:
Value of Exports on FOB basis Nil Nil
- 4.4 Remuneration to auditors:
As Auditors
- Taxation matters
- For Management services Nil Nil
- For certification
- Others
5. Fund received for the implementation of particular scheme/ activity is shown under Earmarked / Endowment Fund in schedule 3 along with the expenditure incurred for above scheme / activity.
6. Prior Period Expenditure accounted during the current year (Schedule 21) is Nil.
7. The capital fund in the consolidated financial statements of the previous year is carry forwarded after deducting the Capital fund of the General Provident Fund since it is not included in the consolidated financial statements.
8. Unspent balance out of grants in aid received as on 31-3-2023 is
CUY Rs. 5.60 Lakhs (PY: Nil) (Subsidy refund from beneficiary banks)
SFURTI Rs. 318.50 Lakhs (PY: Rs. 1,114.90 Lakhs)
9. The amount reflected in Schedule No. 11B(2.c-Others) is after deducting an amount of Rs. 1781.57/- Lacs available with Sub Offices for day to day expenditure/field activities/on-going projects. This amount was grouped with the Bank balance in the Schedule-11-4(a) on current account.
10. The amount reflected in schedule No. 2 (4-General reserve) is after adding an amount of Rs.790.05/- Lacs received for compulsory acquisition of land by NHAI.
11. During the year the following amounts have been provided for towards accumulated liability towards Gratuity, Pension and Leave encashment.
- | | 2022-2023 | 2021-2022 |
|--------------------------|----------------------|---------------------|
| Gratuity Payable | Rs. (526.80)/-Lakhs | Rs. (100.39)/-Lakhs |
| Pension Payable | Rs. (409.13)/- Lakhs | Rs. (373.88)/-Lakhs |
| Leave Encashment Payable | Rs. (163.92)/-Lakhs | Rs. (35.21)/- Lakhs |
12. Leave Encashment Liability has been exhibited in the books of Coir Vikas Yojana as the payment of which are to be booked in the CVY account.
13. The Leave Encashment liability is provided for on the basis of actuarial valuation.
14. The Coir Board is exempt from income tax under section 10 (29 A) of Income Tax Act, 1961.
15. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet and the Income and Expenditure Account for the year ended on that date.
16. Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary.
17. The fund unutilized by the SFURTI coir clusters amounting to Rs.199.61 Lacs lying in SFURTI account returned back to Government of India.

Sd/-

Sr. Accounts Officer